

quirements of Title I of ERISA to electronically file the Form 5500 annual return/report (72 Fed. Reg. 64710). The DOL electronic filing mandate is effective for plan years beginning on or after January 1, 2009, but does not apply to the reporting requirements imposed by § 6057(a). In order to accommodate the DOL's mandate for electronic filing of the Form 5500 annual return/report, a number of changes were made to the Form 5500 Series and accompanying schedules and attachments. One of these changes was the removal of Schedule SSA from the Form 5500 annual return/report beginning with filings covering a plan year that begins on or after January 1, 2009.

The Internal Revenue Service (IRS), in coordination with the Social Security Administration, has developed Form 8955-SSA, a stand-alone form to be filed with the IRS, as the successor to the Schedule SSA (Form 5500). For plan years beginning on or after January 1, 2009, the Form 8955-SSA should be used to comply with the reporting requirements of § 6057(a). Form 8955-SSA for the 2009 plan year is expected to be available for filing by plan administrators shortly. Form 8955-SSA for the 2010 plan year is being developed and is expected to be available for filing later this year. Plan administrators are permitted to report information that would otherwise be required to be reported on the 2010 Form 8955-SSA using a 2009 Form 8955-SSA. The IRS has also developed a voluntary electronic filing system for filing Form 8955-SSA for the 2009 plan year and subsequent plan years. This system is ready to accept filings of Form 8955-SSA when the form becomes available for filing.

In general, as with Schedule SSA (Form 5500), if a Form 8955-SSA must be filed for a plan year, it must be filed by the last day of the seventh month following the last day of that plan year (plus extensions). Thus, for example, for plans on a calendar year, any 2011 Form 8955-SSA that is required to be filed under § 6057(a) must be filed with the IRS by July 31, 2012. However, in order to provide plan administrators with additional time to complete and file the new Form 8955-SSA, this announcement provides that the due date for filing the Form 8955-SSA for the 2009 and the 2010 plan years is the later of (1) the due date that generally applies for fil-

ing the Form 8955-SSA for the 2010 plan year, and (2) August 1, 2011. For example, in the case of a 2009 plan year or a short 2010 plan year, the Form 8955-SSA is not required to be filed before August 1, 2011.

The rules applicable to the extension of time for filing Form 8955-SSA are the same as those applicable to the extension of time for filing Schedule SSA (Form 5500). Thus, for example, Form 5558, *Application for Extension of Time To File Certain Employee Plan Returns*, may be used to file for a one-time extension of time to file the Form 8955-SSA. The IRS is revising the Form 5558 to enable filers to obtain extensions of the time to file Form 8955-SSA and expects to have the revised Form 5558 available soon. Also, plan administrators are granted an automatic extension of time to file Form 8955-SSA (without filing a Form 5558) until the due date of the federal income tax return of the employer if certain conditions are satisfied. See Part II of the General Instructions to the Form 5558.

Some plan administrators have submitted a Schedule SSA to the IRS for the 2009 plan year or may be in the process of completing the Schedule SSA for the 2009 and/or 2010 plan year. In order to reduce the burdens on these plan administrators, the IRS will treat a Schedule SSA that is filed with the IRS for the 2009 or 2010 plan year no later than April 20, 2011, as satisfying the reporting requirements of § 6057 (and no Form 8955-SSA is required to be filed for the 2009 or 2010 plan year if a Schedule SSA for the applicable plan year is filed with the IRS by this date).

Section 6057(b) requires the plan administrator of a plan that is subject to the vesting standards of section 203 of the Employee Retirement Income Security Act of 1974 (ERISA) to notify the Secretary of the Treasury of certain changes relating to the plan and plan administrator. These changes are reported on the plan's Form 5500 annual return/report. Neither the removal of the Schedule SSA from the Form 5500 annual return/report nor the creation of the Form 8955-SSA affect this requirement. Therefore, a plan administrator should continue to report changes in plan status on the Form 5500 annual return/report for the plan year in which the change occurs in accordance with the applicable instructions.

DRAFTING INFORMATION

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Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2011-23

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on March 21, 2011 and would end on the date the court first determines that the organization is not de-

scribed in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

B & B Scholar Foundation, Inc.
Titusville, FL
Gentle Touch Ministries
Newport, TN
Harbour Credit Counseling Services, Inc.
Virginia Beach, VA
Initiatives for Community Development, Inc.
New York, NY
Past Presidents Club, Inc.
Houma, LA

Reproductive and Child Health Alliance
Henderson, NV
School in the Clouds Assisi
Coronado, CA
Waukesha Kennel Club, Inc.
Mukwonago, WI
Xelan Foundation, Inc.
Tampa, FL

Announcement of Disciplinary Sanctions From the Office of Professional Responsibility

Announcement 2011-24

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

The disciplinary sanctions to be imposed for violation of the regulations are:

Disbarred from practice before the IRS—An individual who is disbarred is not eligible to represent taxpayers before the IRS.

Suspended from practice before the IRS—An individual who is suspended is not eligible to represent taxpayers before the IRS during the term of the suspension.

Censured in practice before the IRS—Censure is a public reprimand. Unlike disbarment or suspension, censure does not affect an individual's eligibility to represent taxpayers before the IRS, but OPR may subject the individual's future representations to conditions designed to promote high standards of conduct.

Monetary penalty—A monetary penalty may be imposed on an individual who engages in conduct subject to sanction or on an employer, firm, or entity if the individual was acting on its behalf

and if it knew, or reasonably should have known, of the individual's conduct.

Disqualification of appraiser—An appraiser who is disqualified is barred from presenting evidence or testimony in any administrative proceeding before the Department of the Treasury or the IRS.

Under the regulations, attorneys, certified public accountants, enrolled agents, enrolled actuaries, and enrolled retirement plan agents may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (*i.e.*, representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

Disbarred by decision after hearing, Suspended by decision after hearing, Censured by decision after hearing, Monetary penalty imposed after hearing, and Disqualified after hearing—An administrative law judge (ALJ) conducted an evidentiary hearing upon OPR's complaint alleging violation of the regulations and issued a decision imposing one of these sanctions. After 30 days from the issuance of the decision, in the absence of an appeal, the ALJ's decision became the final agency decision.

Disbarred by default decision, Suspended by default decision, Censured by default decision, Monetary penalty imposed by default decision, and Disqualified by default decision—An ALJ, after finding that no answer to OPR's complaint had been filed, granted OPR's motion for a

default judgment and issued a decision imposing one of these sanctions.

Disbarment by decision on appeal, Suspended by decision on appeal, Censured by decision on appeal, Monetary penalty imposed by decision on appeal, and Disqualified by decision on appeal—The decision of the ALJ was appealed to the agency appeal authority, acting as the delegate of the Secretary of the Treasury, and the appeal authority issued a decision imposing one of these sanctions.

Disbarred by consent, Suspended by consent, Censured by consent, Monetary penalty imposed by consent, and Disqualified by consent—In lieu of a disciplinary proceeding being instituted or continued, an individual offered a consent to one of these sanctions and OPR accepted the offer. Typically, an offer of consent will provide for: suspension for an indefinite term; conditions that the individual must observe during the suspension; and the individual's opportunity, after a stated number of months, to file with OPR a petition for reinstatement affirming compliance with the terms of the consent and affirming current eligibility to practice (*i.e.*, an active professional license or active enrollment status). An enrolled agent or an enrolled retirement plan agent may also offer to resign in order to avoid a disciplinary proceeding.

Suspended by decision in expedited proceeding, Suspended by default decision in expedited proceeding, Suspended by consent in expedited proceeding—OPR instituted an expedited